

NOTES FROM THE:

Comptroller Training Flight

by Capt Jeanna Pryor

As the schoolhouse turns the calendar to a new year, we reflect on last year's conquests and this year's challenges. The flight's mission statement Develop, conduct, and evaluate comptroller training...To produce mission-ready financial management personnel...For gaining commanders" is the charter that keeps us focused; your responses to our customer surveys is the yardstick we use to gauge our success.

In 1997 we wrote four courses: merged Financial Services and Financial Management Apprentice, Financial Analysis Apprentice, Financial Analysis 7-Level, and merged Financial Analysis and Financial Services Officer. Using in-house resources, 220 state-of-the-art computers were installed and over 12,000 feet of cable were laid providing Local Area Network connectivity. The Schoolhouse Home Page was birthed giving us the means to communicate to you the most up-to-date information on course availability and course materials. We instituted 100% Computer Based Testing and began to expand the use of technology by incorporating Computer Based Instruction.

While we can pat ourselves on the back for 1997 successes, we know as we cross over to 1998 the dy-

namic comptroller career field changes provides more challenges. Some we've already met were in January, we completed the 1999 class schedules and drafted year 2000. In late February we anticipate a complete revision of the Financial Management Staff Officer Course (FMSOC) and Accounting Liaison Office (ALO) Course to roll off the presses and students of the first merged FSO enlisted course will graduate. We continuously look for ways to incorporate more Computer Based Instruction and hands-on Contingency Planning Exercises in existing classes. In March we'll host a training workshop to layout the blueprint for the merged FSO and FMA enlisted apprentice course and in April the first revised ALO and merged officer class will start.

Our vision: Be the premier education and training center for financial management; Pioneer and implement innovations in instructional technology; Set the standard by which all institutions, staff, and graduates are measured challenges us to keep training on the cutting edge. Our primary focus is meeting your training needs...let us know how we can serve you.



Standard Systems Group (Continued)...

- Development of a single obligation authority document.
- Systems interface with other billing/budgeting systems at division/customer level.
- Ensure that credit policies are consistent with billing policies.

The SBSS A&F in conjunction with SMAS has implemented, in October 1997, their part of the MSD. The implementation of MSD brought to supply and the accounting system multiple costs on each supply transaction for issues and returns. These multiple costs will allow the Air Force to more accurately value supplies inventory in accordance with the Statement of Federal Financial Accounting Standards No. 3: Accounting for Inventory and Related Property. Inventory will now be valued at latest acquisition cost (LAC) for serviceable items instead of the familiar standard item record price. Unserviceable inventories and Due-In From Maintenance inventories may be valued at 'Carcass' for Depot Level Repairable items from expendability/re-

coverability/reparability/cost designator (ERRCD) = XD, and 'LAC' for field (XF) and base (XB) repairables. Other new costs are collected for expenses that are attributed to the operations of the inventory control points. They include direct allocable costs, business overhead cost and material cost recovery. The direct allocable costs include expenses ICP operations, DLA receipt costs, second destination transportation, and depreciation. The business overhead costs include expenses for Defense Information Systems Agency, Defense Finance and Accounting Service, DASSO, DRMS, DLSC, Joint Logistics Systems Center, AOR, and loss and obsolescence. The Material Cost Recovery is the material cost recovery rate time the latest repair costs. For additional information see the MSD home page at: <http://www.afmc.wpafb.af.mil/HQ-AFMC/FM/>.

I look forward to working with all of you as we strive to meet the challenges that lie ahead. If you'd like to find out more about other financial systems activity, visit the SSG Home Page at <http://www.ssg.gunter.af.mil/>, or give me a call at DSN 596-4181.

